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State Superintendent of Public Instruction

**CALIFORNIA  
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March 28, 2002

To: County Offices of Education  
Attention: Chief Business Officials

From: Janet Sterling, Director  
School Fiscal Services Division

Subject: **2001-02 Second Quarter Lottery Apportionment**

The State Controller's Office (SCO) will distribute the 2001-2002 second quarter lottery apportionment on March 29, 2002. The total to be apportioned to county offices of education, school districts, and charter schools is \$163,579,432.02 or \$25.81 (\$25.814332887) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment.

Enclosed for your information is the Remittance Advice and a copy of the "Lottery Educational Apportionment System Master Register" (Master Register). The Master Register lists the ADA apportionment, adjustments, and net amount actually paid to each county office, school district, charter school, and community college district on a quarterly and year-to-date basis. The Master Registers are also posted on the SCO's web site at [www.sco.ca.gov/ard/payments/lottery](http://www.sco.ca.gov/ard/payments/lottery).

Note on First Quarter Prior Year Adjustments

Many LEAs have an Accounts Receivable balance for amounts due back to the State for prior year Proposition 20 ADA adjustments. The receivables were established at the first quarter apportionment in December 2001 for agencies that had a negative prior year adjustment. There was no apportionment of Proposition 20 funds in the first quarter to offset the negative prior year Proposition 20 adjustments, thus a receivable was established. The amounts due will be offset against the fourth quarter Proposition 20 apportionment. LEAs should check the Master Register to see if they have an Accounts Receivable Balance for Proposition 20. This amount should be deducted from Proposition 20 revenues budgeted for the year and taken into consideration when booking the fourth quarter lottery accrual.

If you have any questions or if we can be of further assistance, please contact Janet Finley at (916) 323-5091 or by e-mail ([jfinley@cde.ca.gov](mailto:jfinley@cde.ca.gov)) or Scott Hannan at (916) 327-0538 or by e-mail ([shannan@cde.ca.gov](mailto:shannan@cde.ca.gov)).